

# MUNICIPAL ANNUAL REPORT

## SCHEDULE REFERENCE SHEET

### Operating Section

<b>Schedule Name</b>	<b>Water Operating Revenues and Expenses</b>
<b>Annual Report Page No.</b>	W-01
<b>Navigation</b>	Standard
<b>Warnings</b>	None
<b>Miscellaneous Features</b>	<p>Two cells have data directly entered into this schedule. They are Account 403, Depreciation Expense, and Accounts 404-407, Amortization Expense.</p> <p>Many fields in this schedule are derived from other schedules. Therefore, this schedule should not be completed early in the report preparation, even though data will be entered for only two cells directly into this schedule. The following schedules should be completed prior to opening this schedule:</p> <p>Sales of Water Sales for Resale Other Operating Revenue - Water Water Operating &amp; Maintenance Expenses Taxes (Water) Property Tax Equivalent – Water</p> <p>Depreciation Expense (403) will report only the depreciation expense associated with Utility Plant in Service—Financed by Utility Operations or by the Municipality (101.1) schedule pages W-08, E-06, S-07 and G-06.</p> <p>Note: Depreciation Expense on Utility Plant in Service—Contributed Plant (101.2) is reported in Account 426, Other Income Deductions.</p>
<b>Derived Values (To/From)</b>	<p>The Income Statement Account Details schedule has the following fields derived from this schedule:</p> <p>Total Operating Revenues Total Operation and Maintenance Expenses Depreciation Expense Amortization Expense Taxes Expense</p>

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All fields in this schedule, except Depreciation Expense and Amortization Expense, are derived from the schedules listed in the Miscellaneous Features.

Depreciation Expense (Account 403) populates Accumulated Provision for Depreciation on Utility Plant in Service—Financed by Utility Operations or by the Municipality (111.1) in the Financial Section.

pg W-01: Water Operating Revenues & Expenses		
Particulars (a)	This Year (b)	Last Year (c)
<b>Operating Revenues</b>		
Sales of Water (460-467)		
Total Sales of Water	0	0
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)		
Miscellaneous Service Revenues (471)		
Rents from Water Property (472)		
Interdepartmental Rents (473)		
Other Water Revenues (474)		
Amortization of Construction Grants (475)		
Total Other Operating Revenues	0	0
<b>Total Operating Revenues</b>	0	0
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)		
Pumping Expenses (620-633)		
Water Treatment Expenses (640-652)		
Transmission and Distribution Expenses (660-678)		
<b>Operation and Maintenance Expenses</b>		
Customer Accounts Expenses (901-905)		
Sales Expenses (910)		
Administrative and General Expenses (920-932)		
Total Operation and Maintenance Expenses	0	0
<b>Other Operating Expenses</b>		
Depreciation Expense (403)		
Amortization Expense (404-407)		
Taxes (408)		
Total Other Operating Expenses	0	0
<b>Total Operating Expenses</b>	0	0
<b>Net Operating Income</b>	0	0

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pg W-01: Water Operating Revenues & Expenses	
Particulars (a)	Amounts (b)
<b>Operation and Maintenance Expenses</b>	
Sales Expenses (910)	0
Administrative and General Expenses (920-932)	127,775
Total Operation and Maintenance Expenses	594,961
<b>Other Operating Expenses</b>	
Depreciation Expense (403)	70291
Amortization Expense (404-407)	0
Taxes (408)	130,632
Total Other Operating Expenses	200,923
<b>Total Operating Expenses</b>	<b>795,884</b>
<b>Net Operating Income</b>	<b>217,073</b>

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### Operating Section

<b>Schedule Name</b>	<b>Water Operating Revenues - Sales of Water</b>
<b>Annual Report Page No.</b>	W-02
<b>Navigation</b>	Standard
<b>Account Detail</b>	<p>Account 461, Metered Sales to General Customers - Gallons of Water Sold should be measured water, i.e. volume through a meter; or a tank, pool or other method where volume is known.</p> <p>Accounts 462 and 463, Private and Public Fire Protection Service – Gallons of Water Used for testing, training, or fires should be estimated and reported in the Non-Utility Volume category on the Pumping and Purchased Water Statistics schedule.</p> <p>Account 464, Other Sales to Public Authorities – Gallons of Water Sold should include metered or estimated non-regulated sewer main flushing; municipal drinking fountains; municipal landscaping; street cleaning; filling municipal swimming pool or ponds; municipal, county, or state construction; municipal ice skating rinks; non-regulated sewer office or plant use; or sale of water to other subdivisions or agencies of state or federal government. Water supplied to public water utilities for resale should be reported in Account 466.</p> <p>Account 465, Sales to Irrigation Customers – Gallons of Water Sold should be the quantity measured or estimated for water supplied for commercial irrigation purposes under distinct metered or flat rate tariff schedules.</p> <p>Account 466, Sales for Resale – Gallons of Water Sold should be the quantity measured or estimated for water supplied to other water utilities for resale purposes.</p> <p>Account 467, Interdepartment Sales – Gallons of Water Sold should be the quantity measured or estimated for water supplied at tariff or other specified rates to other regulated utility departments.</p>
<b>Warnings</b>	<p>If a revenue is reported, there <b>must</b> also be customers and gallons reported. If gallons were not metered or measured, please estimate.</p>

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Report Total gallons of water sold in thousands. For example, 100,000 gallons is reported as 100. A prompt will appear if the reported gallons are greater than 1,000,000. The preparer then confirms gallons greater than 1,000,000 are reported properly.

## Miscellaneous Features

A headnote list appears upon entering the schedule. **Read the headnotes** and select OK to continue to the next data screen.


If there are Public Fire Protection Service revenues there should be at least one customer. The Public Service Commission believes all water should be metered, measured, or measurement estimated, therefore, if revenues are reported, there should be thousands of gallons of water sold reported.

## Derived Values (To/From)

Pumping and Purchased Water Statistics has the Total Gallons of Water Sold derived from this schedule.

W-01, Water Operating Revenues & Expenses, has the Total Sales of Water derived from this schedule.

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## OPERATING REVENUES SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

OK

pg W-02: Water Operating Revenues - Sales of Water			
Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Unmetered Sales to General Customers (460)			
Residential			
Commercial	12	1,477	2,976
Industrial			
Total Unmetered Sales to General Customers (460)	12	1,477	2,976
Metered Sales to General Customers (461)			
Residential	2,372	147,687	361,005
Commercial	259	70,162	117,862
Industrial	32	274,119	271,277
Total Metered Sales to General Customers (461)	2,663	491,968	750,144
Private Fire Protection Service (462)	1		16,045
Public Fire Protection Service (463)			212,846
Other Sales to Public Authorities (464)	11	7,668	12,266
Sales to Irrigation Customers (465)			
Sales for Resale (466)			2,682

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pg W-02: Water Operating Revenues - Sales of Water			
Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)
Operating Revenues			
Sales of Water			
Interdepartmental Sales (467)	2	2,405	5,362
Total Sales of Water	2,689	503,518	1,002,321

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### Operating Section

<b>Schedule Name</b>	<b>Sales for Resale (Acct. 466)</b>
<b>Annual Report Page No.</b>	W-03
<b>Navigation</b>	Standard
<b>Warnings</b>	If Revenues are reported in column (d), there should be data in columns (a), (b), and (c); an exception would be standby charges where there would not be gallons reported. Gallons in column (c) must be reported in thousands. For example, 100,000 gallons is reported as 100. A schedule footnote is required for zero (0) gallons.
<b>Miscellaneous Features</b>	Click on the Insert icon to create a record for each customer.
<b>Derived Values (To/From)</b>	Water Operating Revenues - Sales of Water has the fields for Account 466 derived from this schedule.



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pg W-03: Sales for Resale (Acct. 466)			
Use a separate line for each delivery point			
Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
No Records Exist - Select Insert to Add			

pg W-03: Sales for Resale (Acct. 466)			
Use a separate line for each delivery point			
Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
Total		0	0

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## SCHEDULE REFERENCE SHEET

### Operating Section

<b>Schedule Name</b>	<b>Other Operating Revenues (Water)</b>
<b>Annual Report Page No.</b>	W-04
<b>Navigation</b>	Standard
<b>Warnings</b>	<p>If amounts are reported in column (b), an explanation is required in column (a).</p> <p>If column (b) is left blank for Account 463, Public Fire Protection Amount Billed, a warning appears stating that amounts must be entered or a schedule footnote is requested.</p> <p>We recognize these accounts are not applicable to all utilities. This is a reminder to those utilities that should be providing this information. Thus, schedule footnotes may be as simple as "not applicable to utility operations."</p>
<b>Miscellaneous Features</b>	<p>A headnote list appears upon entering the schedule. <b>Read the headnotes</b> and select OK to continue to the next data screen.</p> <p>For each account, except for those with an embedded description, individual items of \$10,000 or greater (Class AB) should be individually listed and explained. Items of less than \$10,000 may be grouped together and reported as Miscellaneous. For Class C and Class D utilities, items of at least \$5,000 and \$2,000, respectively, should be individually explained.</p> <p>Return on net investment in water meters charged to sewer department should be reported in the cell indicated. <b>It should not be reported as "Other."</b></p>
<b>Derived Values (To/From)</b>	<p>Water Operating Revenues &amp; Expenses has the fields for Accounts 470-475 derived from this schedule.</p> <p>Revenues Subject to Wisconsin Remainder Assessment has the field for "Less: return . . ." derived from this schedule.</p>

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**OTHER OPERATING REVENUES**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

OK

Particulars (a)	Amount (b)
<b>Public Fire Protection Service (463):</b>	
Amount billed (usually per rate schedule F-1 or Fd-1)	10,000
Wholesale fire protection billed	
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BWV-1)	
<b>Other (specify):</b>	
NONE	
<b>Total Public Fire Protection Service (463):</b>	<b>10,000</b>
<b>Forfeited Discounts (470):</b>	
Customer late payment charges	
<b>Other (specify):</b>	
NONE	
<b>Total Forfeited Discounts (470):</b>	<b>0</b>
<b>Miscellaneous Service Revenues (471):</b>	
NONE	
<b>Total Miscellaneous Service Revenues (471):</b>	<b>0</b>
<b>Rents from Water Property (472):</b>	
NONE	
<b>Total Rents from Water Property (472):</b>	<b>0</b>
<b>Interdepartmental Rents (473):</b>	
NONE	
<b>Total Interdepartmental Rents (473):</b>	<b>0</b>
<b>Other Water Revenues (474):</b>	
Return on net investment in meters charged to sewer department	1,000
<b>Other (specify):</b>	
NONE	
<b>Total Other Water Revenues (474):</b>	<b>1,000</b>
<b>Amortization of Construction Grants (475):</b>	
NONE	
<b>Total Amortization of Construction Grants (475):</b>	<b>0</b>

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## SCHEDULE REFERENCE SHEET

### Operating Section

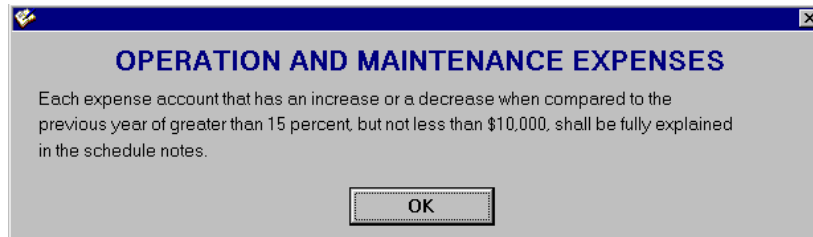
Schedule Name	Water Operation & Maintenance Expenses
Annual Report Page No.	W-05
Navigation	Standard
Warnings	<p>Expense accounts that normally have a credit balance are recognized by the program as a credit and therefore must be entered without a minus (negative) sign. If a credit balance is entered as negative, upon saving the schedule, a warning appears indicating that the account is normally a credit and should not be entered as a negative. The warning also indicates that a negative balance should be explained in a schedule footnote.</p> <p>The remainder of the expense accounts can have a positive or a negative amount entered and a warning message will not appear.</p>
Miscellaneous Features	<p>A headnote list appears upon opening the schedule. <b>Please read the headnotes carefully</b> and select OK to continue to the next data screen.</p> <p><b>Please note:</b> The headnote requires increases or decreases from the prior year to be explained in the schedule footnotes. The program edits for a schedule footnote. However, <b>failure to provide adequate information in the schedule footnotes will result in</b> an analytical review letter requesting this information.</p> <p>In addition, there are normally expenses incurred in every expense category, except sales expense. Therefore, if expenses are not reported in each of these categories, this also will result in an analytical review letter requesting additional information. <b>Fringe benefits should not be allocated to labor accounts, therefore, Account 926 (Classes AB &amp; C) or Account 686 (Class D) should not be zero (0).</b> Zero (0) fringe benefits requires a schedule footnote explanation.</p> <p>Expenses related to formal cases before the PSC or other regulatory bodies should be reported in Account 928.</p> <p>The PSC Remainder Assessment should be reported in Account 408, Taxes, and should be reported based upon the ratio of each regulated operating department's revenues.</p>

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## Derived Values (To/From)

Last Year reported amounts are populated from the prior year report.

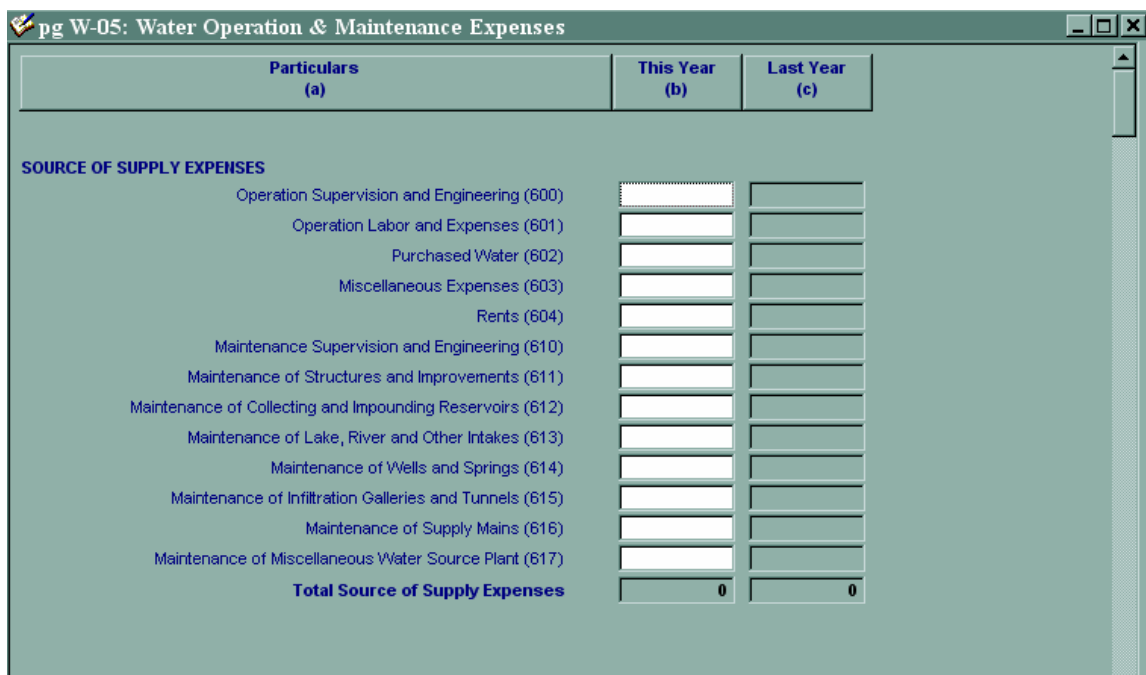
Water Operating Revenues & Expenses has the fields for each Operation and Maintenance Expense function total derived from this schedule.



**OPERATION AND MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule notes.

OK



Particulars (a)	This Year (b)	Last Year (c)
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		
Operation Labor and Expenses (601)		
Purchased Water (602)		
Miscellaneous Expenses (603)		
Rents (604)		
Maintenance Supervision and Engineering (610)		
Maintenance of Structures and Improvements (611)		
Maintenance of Collecting and Impounding Reservoirs (612)		
Maintenance of Lake, River and Other Intakes (613)		
Maintenance of Wells and Springs (614)		
Maintenance of Infiltration Galleries and Tunnels (615)		
Maintenance of Supply Mains (616)		
Maintenance of Miscellaneous Water Source Plant (617)		
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>

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pg W-05: Water Operation & Maintenance Expenses		
Particulars (a)	This Year (b)	Last Year (c)
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		
Fuel for Power Production (621)		
Power Production Labor and Expenses (622)		
Fuel or Power Purchased for Pumping (623)		
Pumping Labor and Expenses (624)		
Expenses Transferred--Credit (625)		
Miscellaneous Expenses (626)		
Rents (627)		
Maintenance Supervision and Engineering (630)		
Maintenance of Structures and Improvements (631)		
Maintenance of Power Production Equipment (632)		
Maintenance of Pumping Equipment (633)		
<b>Total Pumping Expenses</b>	<b>0</b>	<b>0</b>
<b>pg W-05: Water Operation &amp; Maintenance Expenses</b>		
Particulars (a)	This Year (b)	Last Year (c)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		
Office Supplies and Expenses (921)		
Administrative Expenses Transferred--Credit (922)		
Outside Services Employed (923)		
Property Insurance (924)		
Injuries and Damages (925)		
Employee Pensions and Benefits (926)		
Regulatory Commission Expenses (928)		
Duplicate Charges--Credit (929)		
Miscellaneous General Expenses (930)		
Rents (931)		
Maintenance of General Plant (932)		
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>	<b>0</b>

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### Operating Section

<b>Schedule Name</b>	<b>Taxes (Acct. 408 - Water)</b>
<b>Annual Report Page No.</b>	W-06
<b>Navigation</b>	Standard
<b>Warnings</b>	For amounts in column (c) listed under Other (specify), detail must be provided in column (a) or a warning will appear upon saving the schedule.
<b>Miscellaneous Features</b>	<p>Information may be entered in column (b) to explain allocations between departments. Please note, failure to report method of allocation, where applicable, may result in an analytical review letter.</p> <p>Local and school tax equivalent on meters allocated to the sewer department should be based upon the gross meters (Total of Utility Financed Plant in account 101.1 and Contributed Plant in account 101.2)</p> <p>There is an edit if column (c), PSC Remainder Assessment is 0 (zero), the reason should be provided in a schedule footnote. <b>Please note:</b> The PSC Remainder Assessment is based on operating revenue. Therefore it should be based upon the ratio of each regulated department's revenue reported in the previous year. It should not be allocated 50/50, etc., between utility departments. Failure to report the remainder assessment based on the ratio of each regulated department's revenue may result in a review letter.</p> <p>Social Security tax should not be allocated to other expense accounts based on labor nor reported as Account 926, Fringe Benefits. If Social Security tax is reported as zero (0), please provide an explanation in the schedule footnotes.</p> <p>To explain items other than those listed, additional lines under Other (specify) can be obtained using the Insert New Record icon.</p>
<b>Derived Values (To/From)</b>	<p>Water Operating Revenues &amp; Expenses has the field for Taxes derived from this schedule.</p> <p>The Property Tax Equivalent amount in column (c) of this schedule is derived from the Property Tax Equivalent schedule for municipal utilities.</p> <p>Last Year amounts in column (d) are populated from the prior year report.</p>

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pg W-06: Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)
<i>Press INSERT toolbar icon to specify other taxes:</i>			
Property Tax Equivalent			
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			
<b>Net property tax equivalent:</b>		<b>0</b>	<b>0</b>
Social Security			
PSC Remainder Assessment			
<b>Other (specify):</b>			
			<b>0</b>
<b>Total tax expense:</b>		<b>0</b>	<b>0</b>



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### Operating Section

**Schedule Name**      **Property Tax Equivalent (Water)**

**Annual Report  
Page No.**

W-07

Note: Not applicable to Sanitary Districts.

**Navigation**

If you are unable to view an entire schedule or lines appear to be missing from a schedule, your monitor's resolution may not meet the minimum system requirements or is not set at a high enough resolution. See the Monitor Resolution Help Topic.

**Warnings**

**Please note:** This schedule **must be completed** by all municipal water, electric, and gas utilities even if the municipality has chosen to reduce the tax equivalent to 0 (zero) as allowed by the provisions of Wis. Stat. § 66.0811(2), or if the municipality has forgiven the payment of the tax equivalent.

**Entering Data:**

- The County Name is a required field and is brought forward from the prior year.
- The Insert New Record icon may be used to establish another data input screen if needed for additional counties. Select the county name from the dropdown. Note: If there are two plant entries for one county, sequence numbers must be entered for both plants, or there will be a duplicate value warning.
- **Tax rates are entered as mills.** For example, a tax rate of .0123456 should be reported as 12.3456. If not entered correctly as mills, the computation by the program will not result in a correct calculation.
- **The Assessment Ratio must be entered as a decimal.** For example, an assessment of 98.65 percent would be entered as .9865. The Treasurer receives the assessment ratio from the Department of Revenue.

**CAUTION:** "Any lower tax equivalent as authorized by municipality" should normally be left blank. Do not enter a value in column (c), including a 0 (zero), unless an amount has been authorized pursuant to Wis. Stat. § 66.0811(2), as this will result in the program selecting this value for column (c), "Tax equivalent for current year."

**Miscellaneous**

A headnote list appears when opening the schedule. **Please read the**

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**Features** headnotes carefully. Select OK and the data entry schedule opens.

## Please note:

- The Utility Plant January 1 amount should equal the reported end of prior year as Total Utility Plant [for Plant in Service—combined Financed by Utility Operations (101.1) and Contributed Plant (101.2), Property Held for Future Use, Construction Work in Progress (CWIP), etc.] Plant January 1 cannot be 0 (zero), except for new utilities. Note: A final edit check will compare the prior report end of year Total Utility Plant and the Utility Plant January 1 and any variation must be fully explained in the schedule notes. Failure to report the correct Utility Plant amount or fully explain a variation could result in an analytical review letter.
- The Materials and Supplies amount should be the first of year (water) materials and supplies balance.
- If the utility has plant outside the municipal boundaries, the amount (estimate if the exact amount is unknown) and has been included in the Utility Plant January 1 amount and Materials and Supplies. The plant outside amount reported will be the combined total of all Plant Financed by Utility Operations (101.1), Contributed Plant (101.2), Plant Held for Future Use, CWIP, Materials and Supplies, etc. Failure to report an amount for plant outside the municipal boundary limits, if it exists, will result in overstating the tax equivalent expense.
- The program includes the local tax rate in the calculation. It does not include the non-local tax rate.
- The calculation of the net local and school tax rate is performed by a function of the program.
- The program automatically reports the higher of the 1994 tax equivalent or the current year's calculation as the tax equivalent for the current year, unless a lower amount has been entered in the field titled "any lower tax equivalent as authorized by municipality." For the lower of the 1994 tax equivalent or the current year's calculation to be reported as the tax equivalent for the current year, it must be authorized by the municipality and reported in the "Any lower tax equivalent as authorized by municipality" field (and schedule footnote provided for description and date of authorization). Please do not send the PSC paper documentation of the municipal authorization. Describe the authorization and the date authorized in the schedule footnote.
- Negative tax rates may be reported.
- If plant is located in more than one county, but only one county is reported, provide a schedule footnote explanation as to why reporting separate counties is not possible or practical.

## Edit Checks:

- If tax rates are not provided, or all tax rates are reported as 0 (zero), the

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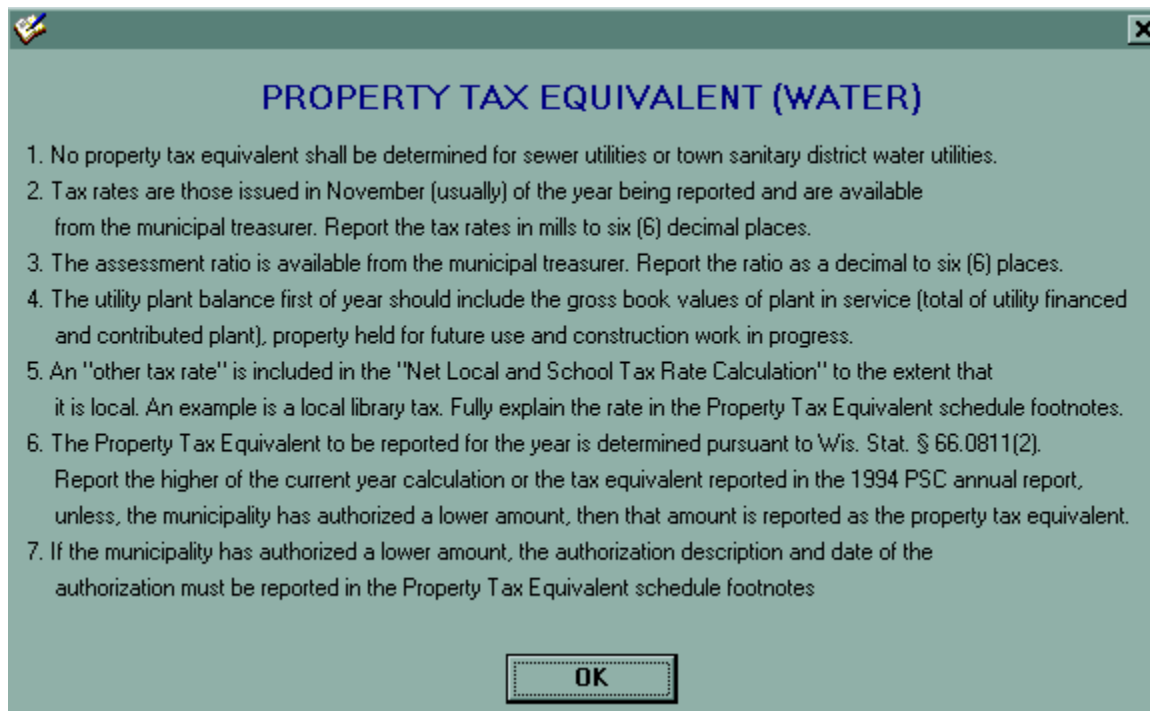
Edit Check will result in a **FATAL** error. There must be at least one nonzero tax rate reported.

- If a lower tax equivalent is reported, the Edit Check will be looking for a schedule footnote.
- If an Other Tax Rate-Local is reported, the Edit Check looks for a schedule footnote.
- If an Other Tax Rate-Non-Local is reported, the Edit Check looks for a schedule footnote.
- If the Plant January 1 does not equal the prior report end of year Total Utility Plant, the Edit Check looks for a schedule footnote.

## Derived Values (To/From)

The tax rates entered in the Summary of Tax Rates of this schedule flow to the Property Tax Equivalent Calculation section of the schedule so that the program can calculate the net local and school tax rate.

Taxes (Acct. 408 - Water) schedule has the Tax Equivalent for Current Year derived from this schedule.



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat. § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes

**OK**

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pg W-07: Property Tax Equivalent (Water)		Record 1 of 1	
<b>Summary of Tax Rates</b>			
County Name:	Shawano	Vocational School Tax Rate:	1.915000
Sequence Number:	1	Other Tax Rate - Local:	0.000000
State Tax Rate:	0.227000	Other Tax Rate - Non-Local:	0.000000
County Tax Rate:	5.395000	<b>Total Tax Rate:</b>	<b>31.077000</b>
Local Tax Rate:	10.788000	Less: State Credit:	2.357000
School Tax Rate:	12.752000	<b>Net Tax Rate:</b>	<b>28.720000</b>
<b>Property Tax Equivalent Calculation</b>			
Local Tax Rate:	10.788000	Utility Plant, Jan. 1	18,330,238
Combined School Tax Rate:	14.667000	Materials & Supplies:	98,154
Other Tax Rate - Local:	0.000000	<b>Subtotal:</b>	<b>18,428,392</b>
Total Local & School Tax:	25.455000	Less: Plant Outside Limits:	134,754
Total Tax Rate:	31.077000	<b>Taxable Assets:</b>	<b>18,293,638</b>
<b>Total Tax Equivalent</b>			
Tax Equivalent per 1994 PSC Report:	92,236		
Any lower tax equivalent as authorized by municipality (see note 6):			
Tax equivalent for current year (see note 6):	379,243		

# MUNICIPAL ANNUAL REPORT

## SCHEDULE REFERENCE SHEET

### Operating Section

Schedule Name	<b>Water Utility Plant in Service—Plant Financed by Utility Operations or by the Municipality (101.1)</b>
Annual Report Page Nos.	W-08 and W-09
Navigation	Standard
Warnings	Amounts are positive values for additions and retirements. The program recognizes the Retirement amounts as deductions.
Miscellaneous Features	<p>A headnote list appears when the schedule is opened. <b>Please read the headnotes carefully.</b> Select OK to continue to open a data screen.</p> <p>Totals, subtotals, and end of year account balances are calculated by the program.</p> <p><b>Balance First of Year, Column (b):</b></p> <ul style="list-style-type: none"><li>• Each account balance first of year is populated from the prior annual report.</li><li>• Adjustments to first of year balances should be accomplished by use of Adjustments column (f).</li><li>• Use Adjustments column (f) for the January 1, 2003 transfer to Contributed Plant in Service (101.2) (refer to the Commission's Order dated April 2, 2001, in Docket 05-US-105).</li><li>• Transfers of contributed plant in service as of January 1, 2003 from Utility Financed Plant (101.1) to Contributed Plant (101.2) are reported as Adjustments in column (f) as a (Decrease) to 101.1 and an Increase to 101.2. The method to allocate the contributed plant should be fully explained in the schedule notes. <b>Note:</b> Transfers between 101.1 and 101.2 based upon new or revised utility information for previously recorded plant will likely occur and, unless considered very unusual, no Commission approval is needed.</li></ul> <p><b>Average Plant in Service Balance for 2003:</b></p> <ul style="list-style-type: none"><li>• Average <u>plant in service</u> balance for 2003 Plant Financed by Utility Operations (101.1) will be determined using the following formula: (balance first of year plant; less plant transferred as of January 1, 2003 to Contributed Plant account 101.2; plus balance end of year plant) divided by 2 equals the average 2003 plant balance.</li></ul>

# MUNICIPAL ANNUAL REPORT

- The average 2003 plant in service balance formula will be used to calculate the 2003 depreciation accruals.

**Plant Additions, Column (c)** for Account 101.1, should only include Plant Financed by Utility Operations or by the Municipality. (Note: If plant will be financed by special assessments, impact fees, grants, etc., the plant should be recorded as Contributed Plant, account 101.2, when placed in service.)

## **Adjustments Increases (Decreases), Column (f):**

- Amounts reported as Adjustments, column (f), can be reported as positives or negatives.
- Adjustments to first of year balances should be accomplished by use of the adjustment column.
- Transfers of contributed plant in service as of January 1, 2003 from Utility Financed Plant (101.1) to Contributed Plant (101.2) are reported as Adjustments in column (f) as a (Decrease) to 101.1 and an Increase to 101.2. The method to allocate the contributed plant should be fully explained in the schedule notes. **Note:** Transfers between 101.1 and 101.2 based upon new or revised utility information for previously recorded plant will likely occur and, unless considered very unusual, no Commission approval is needed.
- All plant adjustments in column (f) must be explained in a schedule footnote.

**Account titles and account numbers** cannot be changed. If the user wishes to enter comments regarding subaccounts, etc. that are used by the utility, please provide that detail as a schedule footnote.

**Book Cost of Retirements** of plant will typically be from both utility plant in service accounts; financed by utility operations or by the municipality (acct. 101.1) and from utility plant financed by contributions (acct. 101.2). Plant in service prior to January 1, 2003, and reported as a retirement in the current period will typically follow the ratio of each account to the total in each account at January 1, 2003 (when the plant accounts were separated in compliance with the Commission's Order dated April 2, 2001, in Docket 05-US-105). Other methods are also acceptable. All methods used to allocate the retirement of plant should be described in the footnotes to each operating section.

The schedule design is too long and too wide to be printed on a single page. The beginning data screens will print the left columns as Copy 1 of page W-08 and the right columns print as Copy 1 of page W-09. The latter data screens will print as Copy 2 of page W-08 and Copy 2 of page W-09, etc.

**Edit Checks:**

# MUNICIPAL ANNUAL REPORT

Additions and/or Retirements over \$100,000 (\$50,000 Class C and \$10,000 Class D) need to have a schedule footnote except for the following accounts:

- Account 316, Supply Mains
- Account 343, Transmission and Distribution Mains
- Account 345, Services
- Account 346, Meters
- Account 348, Hydrants

If applicable provide construction authorization information.

The Edit Check looks for corresponding unit additions or retirements, or a schedule footnote, to the following statistical schedules:

- Water Mains
- Water Services
- Meters
- Hydrants and Distribution System Valves

Failure to provide a schedule footnote explaining why dollar additions or retirements are reported when there are not unit additions or retirements may result in an analytical review letter.

For any amounts reported as Common Utility Plant Allocated to Water Department (300), an explanation of the allocation must be provided in the schedule footnote.

Please note: SCADA Equipment for Class D should be reported in Account 379, Other General Equipment.

## **Derived Values (To/From)**

Return on Rate Base Computation schedule and the Net Utility Plant schedule both have fields derived from this schedule.

Retirements During Year populate fields in the Book Cost of Plant Retired fields for Accumulated Provision and Amortization of Utility Plant-Plant Financed by Utility Operations (111.1), page W-12 for Class AB utilities and page F-08 for Class C and Class D utilities.

Balance First of Year is populated from the prior year annual report.

# MUNICIPAL ANNUAL REPORT

PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than those included on the schedule, combine them into one total and detail by subaccount as a schedule footnote.

OK

pg W-08: Water Utility Plant in Service --Plant Financed by Utility or Municipality--

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>					
Land and Land Rights (389)					0
Structures and Improvements (390)					0
Office Furniture and Equipment (391)					0
Computer Equipment (391.1)					0
Transportation Equipment (392)					0
Stores Equipment (393)					0
Tools, Shop and Garage Equipment (394)					0
Laboratory Equipment (395)					0
Power Operated Equipment (396)					0
Communication Equipment (397)					0
SCADA Equipment (397.1)					0
Miscellaneous Equipment (398)					0
Other Tangible Property (399)					0
<b>Total General Plant</b>	0	0	0	0	0
<b>Total utility plant in service directly</b>	0	0	0	0	0
<small>assignable</small>					

pg W-08: Water Utility Plant in Service --Plant Financed by Utility or Municipality--

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
Common Utility Plant Allocated to Water Department (300)					0
<b>Total utility plant in service</b>	0	0	0	0	0

## SCHEDULE REFERENCE SHEET



# MUNICIPAL ANNUAL REPORT

## Operating Section

**Schedule Name**      **Water Utility Plant in Service—Plant Financed by Contributions (101.2)**

**Annual Report  
Page Nos.**      W-10 and W-11

**Navigation**      Standard

**Warnings**      Amounts are positive values for additions and retirements. The program recognizes the Retirement amounts as deductions. Adjustments Increases are entered as positive values and Adjustment (Decreases) are entered as negative values.

**Miscellaneous  
Features**      A headnote list appears when the schedule is opened. **Please read the headnotes carefully.** Select OK to continue to open a data screen.

Totals, subtotals, and end of year account balances are calculated by the program.

**Balance First of Year, Column (b) for reporting year 2003:**

- Each account balance first of year 2003 will be 0 (zero).
- Transfers of contributed plant in service as of January 1, 2003 from Utility Financed Plant (101.1) to Contributed Plant (101.2) are reported as Adjustments in column (f) as a (Decrease) to 101.1 and an Increase to 101.2. The method to allocate the contributed plant should be fully explained in the schedule notes.

**Balance First of Year, Column (b) beginning in 2004:**

- Each account balance first of year is populated from the prior annual report.
- Transfers of plant in service between Utility Financed Plant (101.1) and Contributed Plant (101.2) are reported as Adjustments in column (f). The reason(s) should be fully explained in the schedule notes.  
**Note:** Transfers between 101.1 and 101.2 based upon new or revised utility information for previously recorded plant will likely occur and, unless considered very unusual, no Commission approval is needed.

**Average Plant in Service Balance for 2003:**

- Average plant in service balance for the year 2003 will be determined using the following formula: (plant transferred as of January 1, 2003 to Contributed Plant account 101.2; plus balance end of year plant) divided by 2 equals the average 2003 plant balance.
- The average 2003 plant in service balance formula will be used to

# MUNICIPAL ANNUAL REPORT

calculate the 2003 depreciation accruals.

**Plant Additions, Column (c)** for Account 101.2, should only include Plant Financed by Contributions. (Note: If plant will be financed by special assessments, impact fees, grants, etc., the plant should be recorded as Contributed Plant, account 101.2, when placed in service.)

**Adjustments Increases (Decreases), Column (f):**

- Amounts reported as Adjustments, column (f), can be reported as positives or negatives.
- Transfers of contributed plant in service as of January 1, 2003 from Utility Financed Plant (101.1) to Contributed Plant (101.2) are reported as Adjustments in column (f) as a (Decrease) to 101.1 and an Increase to 101.2. The method to allocate the contributed plant should be fully explained in the schedule notes.
- Adjustments to first of year balances should be accomplished by use of the adjustment column.
- All plant adjustments in column (f) must be explained in a schedule footnote.

**Account titles and account numbers** cannot be changed. If the user wishes to enter comments regarding subaccounts, etc., that are used by the utility, please provide that detail as a schedule footnote.

**Book Cost of Retirements** of plant will typically be from both utility plant in service accounts; financed by utility operations or by the municipality (acct. 101.1) and from utility plant financed by contributions (acct. 101.2). Plant in service prior to January 1, 2003, and reported as a retirement in the current period will typically follow the ratio of each account to the total in each account at January 1, 2003 (when the plant accounts were separated in compliance with the Commission's Order dated April 2, 2001, in Docket 05-US-105). Other methods are also acceptable. All methods used to allocate the retirement of plant should be described in the footnotes to each operating section.

The schedule design is too long and too wide to be printed on a single page. The beginning data screens will print the left columns as Copy 1 of page W-10 and the right columns print as Copy 1 of page W-11. The latter data screens will print as Copy 2 of page W-10 and Copy 2 of page W-11, etc.

**Edit Checks:**

Additions and/or Retirements over \$100,000 (\$50,000 Class C and \$10,000 Class D) need to have a schedule footnote, except for the following accounts:

- Account 316, Supply Mains
- Account 343, Transmission and Distribution Mains
- Account 345, Services

# MUNICIPAL ANNUAL REPORT

- Account 346, Meters
- Account 348, Hydrants

If applicable, provide construction authorization information.

The Edit Check looks for corresponding unit additions or retirements, or a schedule footnote, to the following statistical schedules:

- Water Mains
- Water Services
- Meters
- Hydrants and Distribution System Valves

Failure to provide a schedule footnote explaining why dollar additions or retirements are reported when there are not unit additions or retirements may result in an analytical review letter.

For any amounts reported as Common Utility Plant Allocated to Water Department (300), an explanation of the allocation must be provided in the schedule footnote.

Please note: SCADA Equipment for Class D should be reported in Account 379, Other General Equipment.

## **Derived Values (To/From)**

The Net Utility Plant schedule field is derived from this schedule.

Retirements During Year populate fields in the Book Cost of Plant Retired fields for Accumulated Provision and Amortization of Utility Plant-Contributed Plant (111.2), page W-14 for Class AB utilities and page F-09 for Class C and Class D utilities.

Balance First of Year is populated from the prior year annual report.

# MUNICIPAL ANNUAL REPORT

PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than those included on the schedule, combine them into one total and detail by subaccount as a schedule footnote.

OK

pg W-10: Water Utility Plant in Service --Plant Financed by Contributions--
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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>					
Organization (301)					0
Franchises and Consents (302)					0
Miscellaneous Intangible Plant (303)					0
<b>Total Intangible Plant</b>	0	0	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>					
Land and Land Rights (310)					0
Structures and Improvements (311)					0
Collecting and Impounding Reservoirs (312)					0
Lake, River and Other Intakes (313)					0
Wells and Springs (314)					0
Infiltration Galleries and Tunnels (315)					0
Supply Mains (316)					0
Other Water Source Plant (317)					0
<b>Total Source of Supply Plant</b>	0	0	0	0	0

# MUNICIPAL ANNUAL REPORT

pg W-10: Water Utility Plant in Service --Plant Financed by Contributions--

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>WATER TREATMENT PLANT</b>					
Water Treatment Equipment (332)					0
Total Water Treatment Plant	0	0	0	0	0
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>					
Land and Land Rights (340)					0
Structures and Improvements (341)					0
Distribution Reservoirs and Standpipes (342)					0
Transmission and Distribution Mains (343)					0
Fire Mains (344)					0
Services (345)					0
Meters (346)					0
Hydrants (348)					0
Other Transmission and Distribution Plant (349)					0
Total Transmission and Distribution Plant	0	0	0	0	0

pg W-10: Water Utility Plant in Service --Plant Financed by Contributions--

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
Common Utility Plant Allocated to Water Department (300)					0
Total utility plant in service	0	0	0	0	0

# MUNICIPAL ANNUAL REPORT

## SCHEDULE REFERENCE SHEET

### Operating Section

**Schedule Name**      **Accumulated Provision for Depreciation – Water Plant Financed by Utility Operations or by the Municipality (111.1)**

**Annual Report  
Page Nos.**      W-12 and W-13

**Navigation**      Standard

**Warnings**      Depreciation rates must be entered as decimals. For example, 6.5 percent would be entered as .065. If 6.5 were entered, it would become 650%. If utility has subaccount(s), use composite rate based on ratio of subaccount rates to individual depreciation balance in subaccount(s).

Amounts are positive values for Accruals During Year, Book Cost of Plant Retired, Cost of Removal, and Salvage. The program recognizes the Retirements and Cost of Removal amounts as deductions. The program will allow some negative amounts to be entered in this schedule. If a negative end of year balance results, a warning screen will appear asking if the negative amount was intended and requesting an explanation.

**The Adjustments Increases (Decreases) in column (i)** should be entered as a positive or negative amount, (an increase or a decrease, respectively), to the account and usually results from unique situations. Please Note: This column is for adjustments only and is not intended to be a subtotal of the annual transactions. The adjustment column should also be used for revisions to the first of year balance and a schedule footnote should be provided.

The January 1 Balance in column (b) is populated from the prior year report.

**Note: For 2003**, the beginning balance does not change as a result of the Commission's Order dated April 2, 2001, in Docket 05-US-105.

**Miscellaneous  
Features**      Headnotes appear when the schedule is opened. **Please read the headnotes carefully.** Select OK to open a data screen.

The account titles or numbers cannot be changed. If the utility uses a different account number, or subaccounts, please use fields for the accounts provided and enter a comment in the schedule footnotes for this schedule.

Cost of Removals--If applicable, when cost of removal relates to retirement of

# MUNICIPAL ANNUAL REPORT

both Utility Financed Plant (101.1) and from Contributed Plant (101.2) plant in service, the cost of removal should be charged to Accumulated Depreciation accounts 111.1 and 111.2 in the same ratio.

The schedule design is too long and too wide to be printed on a single page. The beginning data screens will print the left columns as Copy 1 of page W-12 and the right columns print as Copy 1 of page W-13. The latter data screens will print as Copy 2 of page W-12 and Copy 2 of page W-13.

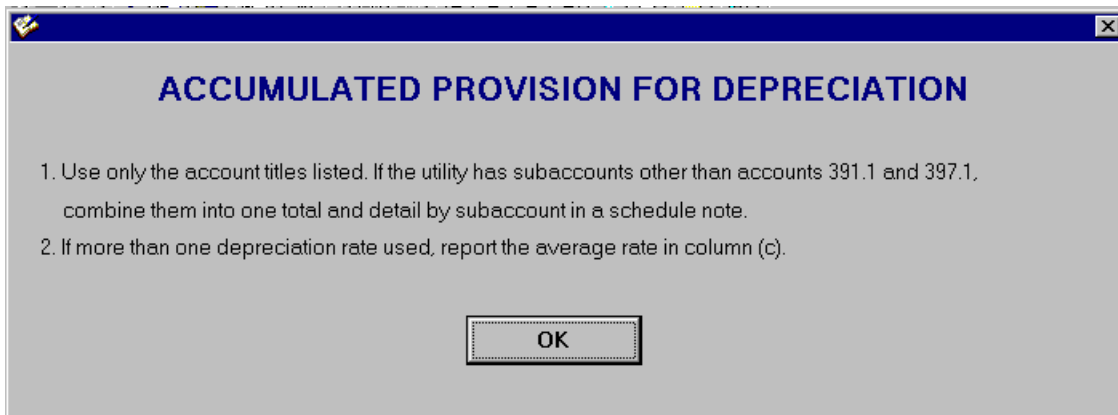
Where a schedule footnote has not been provided, the Edit Check will list negative End of Year Balances and/or End of Year Balances that are greater than the corresponding Utility Plant in Service Balances. Failure to provide explanations or schedule footnotes for the above may result in an analytical review letter.

## Derived Values (To/From)

Return on Rate Base Computation schedule and the Net Utility Plant schedule both have fields derived from this schedule.

The Book Cost of Plant Retired field for Accumulated Provision and Amortization of Utility Plant-Plant Financed by Utility Operations (111.1), page F-08 for Class AB utilities, is derived from this schedule.

Balance First of Year is derived from the prior year annual report.



**ACCUMULATED PROVISION FOR DEPRECIATION**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule note.
2. If more than one depreciation rate used, report the average rate in column (c).

OK

# MUNICIPAL ANNUAL REPORT

pg W-12: Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (f)	Cost of Removal (g)
<b>SOURCE OF SUPPLY PLANT</b>					
Structures and Improvements (311)					
Collecting and Impounding Reservoirs (312)					
Lake, River and Other Intakes (313)					
Wells and Springs (314)					
Infiltration Galleries and Tunnels (315)					
Supply Mains (316)					
Other Water Source Plant (317)					
Total Source of Supply Plant	0		0	0	0
<b>PUMPING PLANT</b>					
Structures and Improvements (321)					
Boiler Plant Equipment (322)					
Other Power Production Equipment (323)					
Steam Pumping Equipment (324)					
Electric Pumping Equipment (325)					

pg W-12: Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--

Balance at End of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
							0
							0
							0
							0
							0
							0
							0
0		0	0	0	0	0	0
							0
							0
							0
							0
							0



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pg W-12: Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--						
Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (f)	Cost of Removal (g)	
<b>GENERAL PLANT</b>						
Power Operated Equipment (396)						
Communication Equipment (397)						
SCADA Equipment (397.1)						
Miscellaneous Equipment (398)						
Other Tangible Property (399)						
Total General Plant	0		0	0	0	
Total accum. prov. directly assignable	0		0	0	0	
<hr/>						
Common Utility Plant Allocated to Water Department						
Total accum. prov. for depreciation	0		0	0	0	

pg W-12: Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--							
Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
							0
							0
							0
							0
							0
0		0	0	0	0	0	0
0		0	0	0	0	0	0
<hr/>							
							0
0		0	0	0	0	0	0

# MUNICIPAL ANNUAL REPORT

## SCHEDULE REFERENCE SHEET

### Operating Section

**Schedule Name**      **Accumulated Provision for Depreciation – Water Plant Financed by Contributions (111.2)**

**Annual Report  
Page Nos.**      W-14 and W-15

**Navigation**      Standard

**Warnings**      Depreciation rates must be entered as decimals. For example, 6.5 percent would be entered as .065. If 6.5 were entered, it would become 650%. If utility has subaccount(s), use composite rate based on ratio of subaccount rates to individual depreciation balance in subaccount(s).

Amounts are positive values for Accruals During Year, Book Cost of Plant Retired, Cost of Removal, and Salvage. The program recognizes the Retirements and Cost of Removal amounts as deductions. The program will allow some negative amounts to be entered in this schedule. If a negative end of year balance results, a warning screen will appear asking if the negative amount was intended and requesting an explanation.

**The Adjustments Increases (Decreases) in column (i)** should be entered as a positive or negative amount, (an increase or a decrease, respectively), to the account and usually results from unique situations. Please Note: This column is for adjustments only and is not intended to be a subtotal of the annual transactions. The adjustment column should also be used for revisions to the first of year balance and a schedule footnote should be provided.

**Miscellaneous  
Features**      Headnotes appear when the schedule is opened. **Please read the headnotes carefully.** Select OK to open a data screen.

**Account titles and account numbers** cannot be changed. If the utility uses a different account number, or subaccounts, please use fields for the accounts provided and provide detail as a schedule footnote.

**Totals, subtotals, and end of year account balances** are calculated by the program.

**Balance First of Year, Column (b) for reporting year 2003:**

# MUNICIPAL ANNUAL REPORT

- Each account balance first of year 2003 will be 0 (zero).
- Use Adjustments column (i) for the January 1, 2003, to report the Accumulated Depreciation on Contributed Plant established as of January 1, 2003 (refer to the Commission's Order dated April 2, 2001, in Docket 05-US-105).

## **Balance First of Year, Column (b) beginning in 2004:**

- Each account balance first of year is populated from the prior annual report.

## **Contributed Plant Depreciation Accruals for 2003, Column (d):**

- The average 2003 plant in service balance formula will be used to calculate the 2003 depreciation accruals.
- Average 2003 plant in service balance formula will be determined using the following formula: (plant transferred as of January 1, 2003 to Contributed Plant account 101.2; plus balance end of year plant) divided by 2 equals the average 2003 plant balance.

## **Adjustments Increases (Decreases), Column (i):**

- Amounts reported as Adjustments, column (i), can be reported as positives or negatives.
- Use Adjustments column (i) for the January 1, 2003, to report the Accumulated Depreciation on Contributed Plant established as of January 1, 2003 (refer to the Commission's Order dated April 2, 2001, in Docket 05-US-105, Appendix C).
- All plant adjustments in column (i) must be explained in a schedule footnote.

**Book Cost of Plant Retired, Column (f),** is derived from the Plant in Service--Contributed Plant (101.2) schedule.

Note: Retirements of plant will typically be from both utility plant in service accounts; financed by utility operations or by the municipality (acct. 101.1) and from utility plant financed by contributions (acct. 101.2). Plant in service prior to January 1, 2003, and reported as a retirement in the current period will typically follow the ratio of each account to the total in each account at January 1, 2003 (when the plant accounts were separated in compliance with the Commission's Order dated April 2, 2001, in Docket 05-US-105). Other methods are also acceptable. All methods used to allocate the retirement of plant should be described in the footnotes to each operating section. The schedule design is too long and too wide to be printed on a single page. The beginning data screens will print the left columns as Copy 1 of page W-14 and the right columns print as Copy 1 of page W-15. The latter data screens will print as Copy 2 of page W-14 and Copy 2 of page W-15.

## **Cost of Removals:**

If applicable, when cost of removal relates to retirement of both Utility

# MUNICIPAL ANNUAL REPORT

Financed Plant (101.1) and from Contributed Plant (101.2) plant in service, the cost of removal should be charged to Accumulated Depreciation accounts 111.1 and 111.2 in the same ratio.

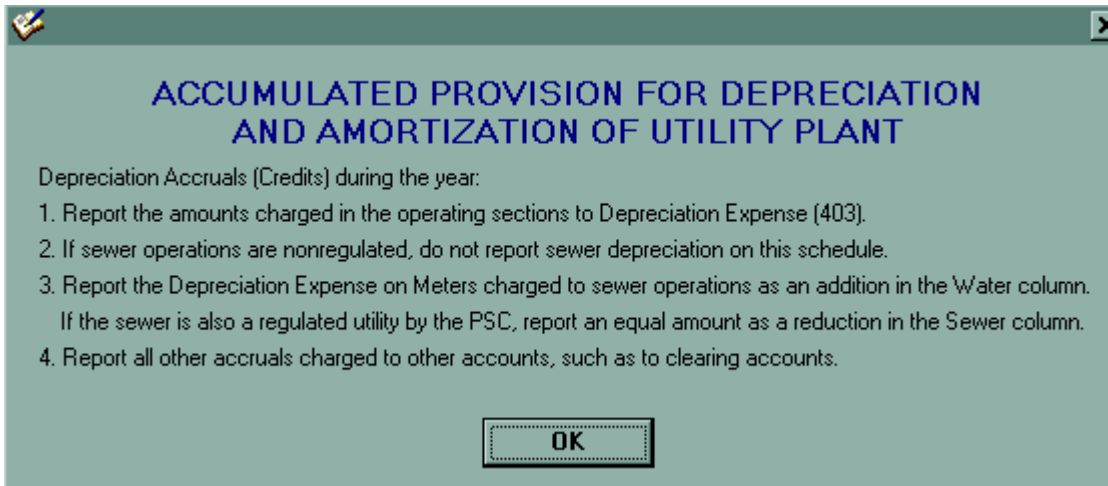
Where a schedule footnote has not been provided, the Edit Check will list negative End of Year Balances and/or End of Year Balances that are greater than the corresponding Utility Plant in Service Balances. Failure to provide explanations or schedule footnotes for the above may result in an analytical review letter.

## Derived Values (To/From)

The Net Utility Plant schedule field is derived from this schedule.

The Book Cost of Plant Retired field for Accumulated Provision and Amortization of Utility Plant-Contributed Plant (111.2), page F-09 for Class AB utilities, is derived from this schedule.

Beginning in 2004, Balance First of Year is derived from the prior year annual report.



**ACCUMULATED PROVISION FOR DEPRECIATION  
AND AMORTIZATION OF UTILITY PLANT**

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

**OK**

# MUNICIPAL ANNUAL REPORT

pg W-14: Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--						
Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salv (t)
<b>GENERAL PLANT</b>						
Power Operated Equipment (396)						
Communication Equipment (397)						
SCADA Equipment (397.1)						
Miscellaneous Equipment (398)						
Other Tangible Property (399)						
Total General Plant	0		0	0	0	
Total accum. prov. directly assignable	0		0	0	0	
<hr/>						
Common Utility Plant Allocated to Water Department						
Total accum. prov. for depreciation	0		0	0	0	
<hr/>						

pg W-14: Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--							
Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
							0
							0
							0
							0
							0
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